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March 16, 2012

South Carolina Office of Regulatory Staff
Jim McDaniel, Program Manager
1401 Main Street, Suite 900
Columbia, SC 29201

Subj: 26 S.C. Code Ann. Regs. 103-607 (Supp. 2011)
Telephone Utilities Providing Retail Residential Local Exchange Services

Jim,

Mitel NetSolutions, Inc. is a non-facilities based Reseller of Local Exchange and Long Distance Telecommunications Services, i.e. (wireline, wireless and VoIP), to business, commercial and governmental entities.

As such, and per the subject revised regulation, Mitel NetSolutions, Inc.:

- Does not provide residential local exchange service in South Carolina.
- Does not have facilities, equipment, infrastructure, vehicles or employees in South Carolina, nor do we lease, maintain, own or rent any location in South Carolina.

Based upon these facts, Mitel NetSolutions, Inc. concludes that the regulation and the requirement to file a bond does not apply.

If you should have any questions, or require additional information, please do not hesitate to contact the undersigned.

Regards,

Wayne Foster
Regulatory Compliance
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